

Exhibit 3



January 23, 2024

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Re: *Headwater Research LLC v. Samsung Electronics Co., Ltd. et al.*
Case No. 2:23-cv-00103 (E.D. Tex.)

Dear Counsel:

Samsung Electronics Co., Ltd. ("**Samsung**") has filed petition for *inter partes* review (IPR) petition (IPR2024-00341) with the Patent Trial and Appeal Board (PTAB) to address the validity of claims 1-17, 19, 21-27, 29, and 30 of U.S. Patent No. 8,406,733 ("**the '733 Patent**"). The tables in attached Appendix A list all grounds, challenged claims, and references asserted in IPR2024-00341.

I write to inform you that Samsung hereby stipulates that, if the PTAB institutes IPR2024-00341, Samsung agrees not to pursue the same grounds (listed in Appendix A below) for the currently asserted claims in the district court litigation. *Apple, Inc. v. SEVEN Networks, LLC*, IPR2020-00156, Paper 10 at 19 (PTAB June 15, 2020); *see Sand Revolution II, LLC v. Continental Intermodal Group-Trucking LLC*, IPR2019-01393, Paper 24 at 12 (PTAB June 16, 2020).

Sincerely,

A handwritten signature in black ink, appearing to read "Thad Kodish", written over a horizontal line.

Thad Kodish

Attorney for Samsung Electronics Co., Ltd.



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Appendix A – Grounds and Prior Art References Used in IPR2024-00341

Ground	Claim(s)	35 U.S.C. §103
1	1-17, 19, 21-27, 29, 30	TS-23.140 and Ogawa

List of References

Reference Name	Details
TS-23.140	3GPP TS 23.140 v6.9.0 (2005-03); 3rd Generation Partnership Project; Technical Specification Group Terminals; Multimedia Messaging Service (MMS); Functional Description; Stage 2
Ogawa	U.S. Pat. No. 8,195,961